

CITY OF BELLEVILLE

Belleville, Kansas

FINANCIAL STATEMENT AND INDEPENDENT AUDITOR'S REPORT

For the Year Ended December 31, 2017

MAPES & MILLER
Certified Public Accountants
Phillipsburg, Kansas 67661

CITY OF BELLEVILLE

For the Year Ended December 31, 2017

City Council

Doane Sells
Shaun Herring
Tiffany Hansen

Roger McCartney
Steve Scofield
Adam Robertson

Blaine Miller
Russell Piroutek
Lisa Noland

Mayor
Clerk
Treasurer

CITY OF BELLEVILLE
Belleville, Kansas

For the Year Ended December 31, 2017

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Belleville, Kansas

For the Year Ended December 31, 2017

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INDEPENDENT AUDITOR'S REPORT

Mayor and City Council
City of Belleville, Kansas
Belleville, KS 66935

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of the City of Belleville, Kansas, a Municipality as of and for the year ended December 31, 2017 and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by the City of Belleville, Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Mayor and City Council
City of Belleville, Kansas
November 13, 2018
Page Two

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the City of Belleville, Kansas as of December 31, 2017, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the City of Belleville, Kansas, as of December 31, 2017, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Other Matter

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the 2017 fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, and summary of regulatory basis receipts and disbursements – agency funds, (Schedules 1, 2, and 3 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the 2017 basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2017 basic financial statement. The 2017 information has been subjected to the auditing procedures applied in the audit of the 2017 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2017 basic financial statement or to the 2017 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2017 supplementary information is fairly stated in all material respects in relation to the 2017 basic financial statement as a whole, on the basis of accounting described in Note 1.

Respectfully submitted,

Mapes & Miller LLP

Certified Public Accountants

November 13, 2018
Phillipsburg, Kansas

CITY OF BELLEVILLE
Belleville, Kansas

Statement 1

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
REGULATORY BASIS
For the Year Ended December 31, 2017

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Fund							
General Operating Fund	\$ 166,672	\$ -	\$ 939,461	\$ 925,644	\$ 180,489	\$ 51,934	\$ 232,423
Special Purpose Funds							
Library Fund	-	-	132,103	132,103	-	-	-
Recreation Fund	9,030	-	25,278	29,642	4,666	-	4,666
Special Highway Fund	100,137	-	50,668	35,760	115,045	-	115,045
Special Fire Equipment Fund	199,647	-	17,713	6,132	211,228	-	211,228
Special Park & Recreation Fund	4,783	-	10,141	7,538	7,386	-	7,386
Employee Benefit Fund	16,562	-	453,924	426,890	43,596	1,741	45,337
Health Insurance Fund	127,783	-	249,109	244,536	132,356	2,300	134,656
Convention & Tourism Fund	17,675	-	38,745	36,300	20,120	5,000	25,120
Travel Information Center Fund	1,623	-	91,181	16,746	76,058	-	76,058
Rocky Pond Fund	217	-	-	-	217	-	217
Equipment Reserve Fund	819,060	-	325,100	444,952	699,208	242,646	941,854
Swimming Pool Principal & Interest Fund	71,160	-	172,274	128,950	114,484	-	114,484
Capital Project Funds							
City Capital Improvement Fund	272,579	4,115	368,633	544,983	100,344	335,991	436,335
CDBG Park Project Fund	(144,330)	-	144,330	-	-	-	-
Airport Capital Improvements Fund	25,386	-	-	-	25,386	-	25,386
Business Funds							
Electric Utility							
Operating Fund	663,704	-	3,021,264	3,117,137	567,831	16,741	584,572
Repair & Extension Fund	521,862	-	125,078	195,406	451,534	72,900	524,434
Gas Utility							
Operating Fund	659,251	-	1,055,380	1,121,988	592,643	14,384	607,027
Repair & Extension Fund	184,000	-	20,000	-	204,000	-	204,000
Water Utility							
Operating Fund	139,312	-	371,061	387,855	122,518	7,434	129,952
Repair & Extension Fund	392,143	-	132,000	233,939	290,204	-	290,204

The notes to the financial statement are an integral part of this statement.

CITY OF BELLEVILLE
Belleville, Kansas

Statement 1
(Cont.)

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH
REGULATORY BASIS
For the Year Ended December 31, 2017

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Business Funds (Cont.)							
Sewer Utility							
Operating Fund	\$ 37,890	\$ -	\$ 325,085	\$ 332,902	\$ 30,073	\$ 6,440	\$ 36,513
Principal & Interest Reserve Fund	57,296	-	109,877	109,877	57,296	-	57,296
Repair & Extension Fund	117,806	-	50,000	35,797	132,009	1,819	133,828
Airport Utility							
Operating Fund	7,283	-	14,200	14,172	7,311	145	7,456
Landfill Utility							
Operating Fund	2,863	-	114,960	115,547	2,276	9,629	11,905
Total Financial Reporting Entity (Excluding Agency Funds)	<u>\$ 4,471,394</u>	<u>\$ 4,115</u>	<u>\$ 8,357,565</u>	<u>\$ 8,644,796</u>	<u>\$ 4,188,278</u>	<u>\$ 769,104</u>	<u>\$ 4,957,382</u>
Composition of Cash							
Cash on Hand							\$ 800
Astra Bank							
Checking Account							12,509
Money Market							500,021
Citizens National Bank							
Checking Account							3,487,698
New Century Bank							
CDARS							<u>1,000,000</u>
Total Cash							5,001,028
Agency Funds Per Schedule 3							<u>(43,646)</u>
Total Financial Reporting Entity (Excluding Agency Funds)							<u>\$ 4,957,382</u>

The notes to the financial statement are an integral part of this statement.

CITY OF BELLEVILLE
Belleville, Kansas

NOTES TO THE FINANCIAL STATEMENT
December 31, 2017

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) FINANCIAL REPORTING ENTITY

The City of Belleville, Kansas is a municipal corporation governed by an elected mayor and an elected five member council. This financial statement presents the City of Belleville, the municipality, and does not include its related municipal entities.

(b) REGULATORY BASIS FUND TYPES

In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The following types of funds comprise the financial activities for the City for the year ended December 31, 2017.

General Fund – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose Fund – used to account for the proceeds of specific tax levies and other specific revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Capital Project Fund – used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

Business Fund – funds financed in whole or in part by fees charged to users of the goods or services (i.e. enterprise and internal service fund etc.)

Agency Fund – funds used to report assets held by the municipal reporting entity in a purely custodial capacity (i.e. payroll clearing fund, county treasurer tax collection accounts, etc.)

(c) REGULATORY BASIS OF ACCOUNTING AND DEPARTURE FROM ACCOUNTING PRINCIPLES GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA

The *Kansas Municipal Audit and Accounting Guide* (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The City has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the City to use the regulatory basis of accounting.

(d) BUDGETARY INFORMATION

Kansas statutes require that an annual operating budget be legally adopted for the General Fund, Special Purpose Funds (unless specifically exempted by statute), Bond and Interest Funds, and Business Funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no budget amendments for the year ended December 31, 2017.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received, and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year end.

A legal operating budget is not required for Capital Project Funds, Trust Funds, Agency Funds and the following funds:

Special Purpose Funds:
Rocky Pond Fund
Equipment Reserve Fund

Business Funds:

Electric Utility Repair & Extension Fund
Gas Utility Repair & Extension Fund
Water Utility Repair & Extension Fund
Sewer Utility Repair & Extension Fund

Spending in funds which are not subject to the legal annual operating budget requirements is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

2. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Compliance with Kansas Statutes

A. During the year ended December 31, 2017, fund encumbrance records were not maintained as required by K.S.A. 10-1117, which requires the clerk to maintain a record of each funds' indebtedness and contracts creating a liability against the City.

B. No other statutory violations noted for the year ended December 31, 2017.

3. DEPOSITS AND INVESTMENTS

K.S.A. 9-1401 establishes the depositories which may be used by the City. The statute requires banks eligible to hold the City's funds have a main or branch bank in the county in which the City is located or in an adjoining county if such institution has been designated as an official depository and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The City has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the City's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; savings and loan associations; savings banks that participate in the Certificate of Deposit Account Registry Service (CDARS); Insured Cash Sweeps (ICS); U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The City has no investment policy that would further limit its investment choices.

Concentration of Credit Risk. State statutes place no limit on the amount the City may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial Credit Risk – Deposits. Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. State statutes require the City's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka. All deposits were legally secured at December 31, 2017.

At December 31, 2017, the City's carrying amount of deposits was \$5,000,228 and the bank balance was \$5,057,516. The bank balance was held by three banks resulting in a concentration of credit risk. Of the bank balance \$1,513,298 was covered by federal depository insurance, \$1,763,320 was collateralized with securities held by the pledging financial institutions' agents in the City's name.

Custodial Credit Risk – Investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

4. DEFINED BENEFIT PENSION PLAN

Plan description. The City of Belleville participates in the Kansas Public Employees Retirement System (KPERs), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERs issues a publicly available financial report that includes financial statements and required supplementary information. KPERs' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERs website at www.kpers.org or by writing to KPERs (611 S Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions. K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERs member-employee contribution rates. KPERs has multiple benefit structures and contribution rates depending on whether the employee is a KPERs 1, KPERs 2, or KPERs 3 member. KPERs 1 members are active and contributing members hired before July 1, 2009. KPERs 2 members were first employed in a covered position on or after July 1, 2009, and KPERs 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERs member-employee contribution rate at 6% of covered salary for KPERs 1, KPERs 2, and KPERs 3 members. Member contributions are withheld by their employer and paid to KPERs according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERs 1, KPERs 2, and KPERs 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate with a 0% moratorium from the period of January 1, 2017 through September 30, 2017 for the Death and Disability Program) and the statutory contribution rate was 8.46% for the fiscal year ended December 31, 2017. Contributions to the pension plan from the City were \$88,855 for the year ended December 31, 2017.

Net Pension Liability – At December 31, 2017, the City's proportionate share of the collective net pension liability reported by KPERs was \$893,654. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2016, which was rolled forward to June 30, 2017. The City's proportion of the net pension liability was based on the ratio of the City's contributions to KPERs, relative to the total employer and non-employer contributions of the Local subgroup within KPERs. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERs collective net pension liability to all participating employers are publicly available on the website at www.kpers.org or can be obtained as described above.

5. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

(a) Other Post Employment Benefits

As provided by K.S.A. 12-5040, the City allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the City is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in these financial statements.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the City makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

(b) Other Employee Benefits

Vacation

Employees of the City accumulate vacation leave at a rate of eight to fourteen hours per month, depending upon years of service. An employee can carry over to a new year ten days (80 hours) of vacation leave, unless the City Manager has approved additional carry over for that employee. Upon resignation employees are paid for all accumulated vacation leave, at their current wage rate. Upon retirement, employees are paid for all accumulated vacation at their current wage rate. In the case of termination due to cause, no payment will be made for accumulated unused vacation.

Sick leave

Employees of the City accumulate sick leave at a rate of eight hours per month. They may accumulate a maximum of 600 hours sick leave. Upon termination of employment, no sick leave is paid to the employee. Upon retirement, an employee shall be compensated for the accumulated sick leave, up to 600 hours at the current minimum wage per hour. If an employee accumulates over 600 hours of sick leave, at the end of the year, they are paid for the hours over 600, at the current minimum wage per hour.

6. RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City has been unable to obtain workman's compensation insurance at a cost it considered to be economically justifiable. For this reason, the City joined together with other cities in the State to participate in Kansas Municipal Insurance Trust, a public entity risk pool currently operating as a common risk management and insurance program for 160 participating members and the league itself.

The City continues to carry commercial insurance for all other risks of loss, including commercial property, commercial liability, automobile, linebacker, inland marine, surety bonds, commercial output, law enforcement liability, and airport liability. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

7. DEFEASANCE OF DEBT

On May 23, 2008, the City defeased the 2005 Electric & Gas Revenue Bond by putting principal and interest in a trust to provide for future debt service payments on the defeased bond. Accordingly, the trust account assets and the liability for the defeased debt is not included in these financial statements. At December 31, 2017, \$410,000 of bonds outstanding are considered defeased.

8. CAPITAL PROJECTS FUNDS

Capital project authorizations with approved change orders compared with cash disbursements and accounts payable from inception are as follows:

	Project Authorization	Cash Disbursements and Accounts Payable to Date
CDBG Park Project	\$ 395,000	\$ 395,000
FAA Project	416,577	415,577

9. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Authority	Amount
General Operating Fund	Equipment Reserve Fund	K.S.A. 12-1,117	\$ 78,000
Electric Utility Operating Fund	General Operating Fund	K.S.A. 12-825d	148,800
Electric Utility Operating Fund	Equipment Reserve Fund	K.S.A. 12-825d	166,250
Electric Utility Operating Fund	City Capital Improvement Fund	K.S.A. 12-825d	60,000
Electric Utility Operating Fund	Electric Utility Repair & Extension Fund	K.S.A. 12-825d	113,333
Gas Utility Operating Fund	General Operating Fund	K.S.A. 12-825d	36,000
Gas Utility Operating Fund	Travel Information Center Fund	K.S.A. 12-825d	7,000
Gas Utility Operating Fund	Equipment Reserve Fund	K.S.A. 12-825d	30,000
Gas Utility Operating Fund	City Capital Improvement Fund	K.S.A. 12-825d	210,000
Gas Utility Operating Fund	Gas Utility Repair & Extension Fund	K.S.A. 12-825d	20,000
Water Utility Operating Fund	General Operating Fund	K.S.A. 12-825d	3,600
Water Utility Operating Fund	Equipment Reserve Fund	K.S.A. 12-825d	15,000
Water Utility Operating Fund	City Capital Improvement Fund	K.S.A. 12-825d	12,000
Water Utility Operating Fund	Water Utility Repair & Extension Fund	K.S.A. 12-825d	132,000
Sewer Utility Operating Fund	Equipment Reserve Fund	K.S.A. 12-825d	10,000
Sewer Utility Operating Fund	City Capital Improvement Fund	K.S.A. 12-825d	6,000
Sewer Utility Operating Fund	Sewer Utility Principal & Interest Reserve Fund	K.S.A. 12-825d	109,877
Sewer Utility Operating Fund	Sewer Utility Repair & Extension Fund	K.S.A. 12-825d	50,000

10. SUBSEQUENT EVENTS

- Management has evaluated events subsequent to year end through the date of this report, and does not believe any other events through the date of this report have occurred, which effect the financial statement as presented.

11. LONG-TERM DEBT

Changes in long-term liabilities for the City for the year ended December 31, 2017 were as follows:

Issue	Interest Rates	Date of Issue	Amount of Issue	Date of Final Maturity	Beginning Balance 1/1/2017	Additions	Reductions/ Payments	Ending Balance 12/31/2017	Interest/ Service Fees Paid
General Obligation Bond:									
Series 2015	2.00-4.25%	06/15/15	\$ 1,810,000	10/1/2035	\$ 1,755,000	\$ -	\$ 70,000	\$ 1,685,000	\$ 57,450
KDHE Loan:									
KS Water Pollution Control	3.08%	04/23/01	<u>1,643,675</u>	3/1/2024	<u>730,828</u>	<u>-</u>	<u>88,040</u>	<u>642,788</u>	<u>21,837</u>
Total Contractual Indebtedness			<u>\$ 3,453,675</u>		<u>\$ 2,485,828</u>	<u>\$ -</u>	<u>\$ 158,040</u>	<u>\$ 2,327,788</u>	<u>\$ 79,287</u>

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

Year	General Obligation Bond		KDHE Loan		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2018	\$ 75,000	\$ 56,050	\$ 90,772	\$ 19,104	\$ 165,772	\$ 75,154
2019	75,000	54,550	93,590	16,287	168,590	70,837
2020	75,000	53,050	96,494	13,382	171,494	66,432
2021	80,000	51,550	99,489	10,387	179,489	61,937
2022	80,000	49,950	102,577	7,300	182,577	57,250
2023-2027	430,000	216,075	159,866	4,949	589,866	221,024
2028-2032	510,000	139,000	-	-	510,000	139,000
2033-2036	360,000	31,025	-	-	360,000	31,025
	<u>\$ 1,685,000</u>	<u>\$ 651,250</u>	<u>\$ 642,788</u>	<u>\$ 71,409</u>	<u>\$ 2,327,788</u>	<u>\$ 722,659</u>

* See Note 8 – Defeasance of Debt

CITY OF BELLEVILLE, KANSAS
REGULATORY-REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED DECEMBER 31, 2017

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 1

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended December 31, 2017

FUNDS	Certified Budget	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Over (Under)
General Fund					
General Operating Fund	\$ 986,169	\$ -	\$ 986,169	\$ 925,644	\$ (60,525)
Special Purpose Funds					
Library Fund	135,255	-	135,255	132,103	(3,152)
Recreation Fund	31,700	-	31,700	29,642	(2,058)
Special Highway Fund	154,466	-	154,466	35,760	(118,706)
Special Fire Equipment Fund	217,905	-	217,905	6,132	(211,773)
Special Park & Recreation Fund	7,538	-	7,538	7,538	-
Employee Benefit Fund	486,350	-	486,350	426,890	(59,460)
Health Insurance Fund	300,000	-	300,000	244,536	(55,464)
Convention & Tourism Fund	36,300	-	36,300	36,300	-
Travel Information Center Fund	82,850	-	82,850	16,746	(66,104)
Swimming Pool Principal & Interest Fund	133,950	-	133,950	128,950	(5,000)
Business Funds					
Electric Utility					
Operating Fund	3,551,238	-	3,551,238	3,117,137	(434,101)
Gas Utility					
Operating Fund	1,248,417	-	1,248,417	1,121,988	(126,429)
Water Utility					
Operating Fund	423,997	-	423,997	387,855	(36,142)
Sewer Utility					
Operating Fund	344,034	-	344,034	332,902	(11,132)
Principal & Interest Reserve Fund	109,877	-	109,877	109,877	-
Airport Utility					
Operating Fund	14,950	-	14,950	14,172	(778)
Landfill Utility					
Operating Fund	125,000	-	125,000	115,547	(9,453)

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-1
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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2017

GENERAL OPERATING FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Ad Valorem Tax	\$ 351,654	\$ 369,790	\$ (18,136)
Delinquent Tax	22,170	7,500	14,670
Motor Vehicle Tax	53,764	57,584	(3,820)
Recreational Vehicle Tax	488	618	(130)
16/20M Vehicle Tax	2,748	2,524	224
Commercial Vehicle Tax	2,301	2,236	65
Watercraft Tax	189	190	(1)
Local Alcoholic Liquor Tax	5,141	5,443	(302)
Licenses, Permits, and Franchise Tax	41,435	28,400	13,035
Charges for Services	40,674	29,545	11,129
Retail Sales Tax	140,582	158,000	(17,418)
Court Fines & Fees	19,806	13,000	6,806
Interest on Idle Funds	49,837	12,500	37,337
Use of Money & Property	1,331	500	831
Miscellaneous Receipts	3,166	3,000	166
VIN Revenues	7,220	7,500	(280)
Donations	506	2,000	(1,494)
Payment for House Demo	7,010	10,000	(2,990)
Fire Contracts	-	5,200	(5,200)
Sale of Cemetary Lots	450	2,000	(1,550)
Sale of Surplus Property	589	1,000	(411)
Incoming Transfers			
Electric Utility Operating Fund	148,800	148,800	-
Gas Utility Operating Fund	36,000	36,000	-
Water Utility Operating Fund	3,600	3,600	-
Total Receipts	939,461	\$ 906,930	\$ 32,531
EXPENDITURES			
Finance & Administration			
Personal Services	4,500	\$ 6,000	\$ (1,500)
Contractual Services	46,559	49,275	(2,716)
Commodities	7,562	7,650	(88)
Capital Outlay	1,388	6,700	(5,312)
Election Expense	-	2,500	(2,500)
Total Finance & Administration	60,009	72,125	(12,116)
Municipal Court			
Personal Services	6,000	6,000	-
Contractual	3,491	3,200	291
Commodities	495	3,750	(3,255)
Total Municipal Court	9,986	12,950	(2,964)

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-1
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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2017

GENERAL OPERATING FUND (Cont.)

	Actual	Budget	Variance Over (Under)
EXPENDITURES (Cont.)			
Law Enforcement			
Personal Services	\$ 136,721	\$ 224,579	\$ (87,858)
Contractual Services	43,836	14,653	29,183
Commodities	35,727	32,415	3,312
Capital Outlay	37,925	8,500	29,425
Remittance to Other Agencies	50,672	50,700	(28)
	<u>304,881</u>	<u>330,847</u>	<u>(25,966)</u>
Total Law Enforcement			
Fire Protection			
Personal Services	8,181	8,500	(319)
Contractual Services	11,792	12,900	(1,108)
Commodities	16,326	11,100	5,226
Capital Outlay	-	2,000	(2,000)
	<u>36,299</u>	<u>34,500</u>	<u>1,799</u>
Total Fire Protection			
Street Maintenance			
Personal Services	63,936	61,772	2,164
Contractual Services	35,269	27,250	8,019
Commodities	123,920	156,500	(32,580)
Capital Outlay	12,400	14,500	(2,100)
	<u>235,525</u>	<u>260,022</u>	<u>(24,497)</u>
Total Street Maintenance			
Park Maintenance			
Personal Services	46,827	50,062	(3,235)
Contractual Services	1,696	1,500	196
Commodities	12,733	14,500	(1,767)
Capital Outlay	1,543	2,000	(457)
	<u>62,799</u>	<u>68,062</u>	<u>(5,263)</u>
Total Park Maintenance			
Cemetery Maintenance			
Personal Services	33,419	32,663	756
Contractual Services	188	50	138
Commodities	4,277	6,000	(1,723)
	<u>37,884</u>	<u>38,713</u>	<u>(829)</u>
Total Cemetery Maintenance			

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-1
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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended December 31, 2017

GENERAL OPERATING FUND (Cont.)

	Actual	Budget	Variance Over (Under)
EXPENDITURES (Cont.)			
Swimming Pool			
Personal Services	\$ 41,471	\$ 35,000	\$ 6,471
Contractual Services	9,327	8,200	1,127
Commodities	19,225	19,750	(525)
Capital Outlay	1,066	2,000	(934)
	<u>71,089</u>	<u>64,950</u>	<u>6,139</u>
Economic Development			
Contractual Services	<u>26,000</u>	<u>26,000</u>	<u>-</u>
Neighborhood Revitalization Rebate	<u>3,172</u>	<u>-</u>	<u>3,172</u>
Outgoing Transfer			
Equipment Reserve Fund	<u>78,000</u>	<u>78,000</u>	<u>-</u>
Total Expenditures	<u>925,644</u>	<u>\$ 986,169</u>	<u>\$ (60,525)</u>
Receipts Over (Under) Expenditures	13,817		
UNENCUMBERED CASH, January 1, 2017	<u>166,672</u>		
UNENCUMBERED CASH, December 31, 2017	<u>\$ 180,489</u>		

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-2

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended December 31, 2017

LIBRARY FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Ad Valorem Tax	\$ 105,660	\$ 112,075	\$ (6,415)
Delinquent Tax	6,898	1,500	5,398
Motor Vehicle Tax	16,760	17,946	(1,186)
Recreational Vehicle Tax	152	192	(40)
16/20M Vehicle Tax	857	786	71
Commercial Vehicle Tax	717	697	20
Watercraft Tax	59	59	-
Grant Funds	1,000	2,000	(1,000)
	<u>132,103</u>	<u>135,255</u>	<u>(3,152)</u>
Total Receipts	<u>132,103</u>	<u>\$ 135,255</u>	<u>\$ (3,152)</u>
EXPENDITURES			
Appropriations	130,130	\$ 133,255	\$ (3,125)
Grant Funds	1,000	2,000	(1,000)
Neighborhood Revitalization Rebate	973	-	973
	<u>132,103</u>	<u>\$ 135,255</u>	<u>\$ (3,152)</u>
Total Expenditures	<u>132,103</u>	<u>\$ 135,255</u>	<u>\$ (3,152)</u>
Receipts Over (Under) Expenditures	-		
UNENCUMBERED CASH, January 1, 2017	<u>-</u>		
UNENCUMBERED CASH, December 31, 2017	<u>\$ -</u>		

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-3

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended December 31, 2017

RECREATION FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Ad Valorem Tax	\$ 14,797	\$ 15,700	\$ (903)
Delinquent Tax	940	600	340
Motor Vehicle Tax	2,419	2,528	(109)
Recreational Vehicle Tax	22	27	(5)
16/20M Vehicle Tax	130	111	19
Commercial Vehicle Tax	102	98	4
Watercraft Tax	8	8	-
Ball Fees/Sponsor Fees	6,860	9,000	(2,140)
	<u>25,278</u>	<u>\$ 28,072</u>	<u>\$ (2,794)</u>
Total Receipts			
EXPENDITURES			
Personal Services	14,885	\$ 14,500	\$ 385
Contractual Services	2,500	6,700	(4,200)
Commodities	8,757	7,000	1,757
Capital Outlay	3,500	3,500	-
	<u>29,642</u>	<u>\$ 31,700</u>	<u>\$ (2,058)</u>
Total Expenditures			
Receipts Over (Under) Expenditures	(4,364)		
UNENCUMBERED CASH, January 1, 2017	<u>9,030</u>		
UNENCUMBERED CASH, December 31, 2017	<u>\$ 4,666</u>		

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-4

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended December 31, 2017

SPECIAL HIGHWAY FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Special Highway Tax	\$ 50,668	\$ 49,760	\$ 908
EXPENDITURES			
Personal Services	31,136	\$ 29,266	\$ 1,870
Contractual Services	70	200	(130)
Commodities	4,554	-	4,554
Capital Improvements	-	125,000	(125,000)
Total Expenditures	35,760	\$ 154,466	\$ (118,706)
Receipts Over (Under) Expenditures	14,908		
UNENCUMBERED CASH, January 1, 2017	100,137		
UNENCUMBERED CASH, December 31, 2017	\$ 115,045		

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-5

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2017

SPECIAL FIRE EQUIPMENT FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Ad Valorem Tax	\$ 14,141	\$ 15,000	\$ (859)
Delinquent Tax	988	300	688
Motor Vehicle Tax	2,335	2,490	(155)
Recreational Vehicle Tax	21	27	(6)
16/20M Vehicle Tax	120	109	11
Commercial Vehicle Tax	100	97	3
Watercraft Tax	8	8	-
	<u>17,713</u>	<u>\$ 18,031</u>	<u>\$ (318)</u>
Total Receipts			
EXPENDITURES			
Vehicular Equipment	6,000	\$ 217,905	\$ (211,905)
Neighborhood Revitalization Rebate	132	-	132
	<u>6,132</u>	<u>\$ 217,905</u>	<u>\$ (211,773)</u>
Total Expenditures			
Receipts Over (Under) Expenditures	11,581		
UNENCUMBERED CASH, January 1, 2017	<u>199,647</u>		
UNENCUMBERED CASH, December 31, 2017	<u>\$ 211,228</u>		

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-6

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended December 31, 2017

SPECIAL PARK & RECREATION FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Local Alcoholic Liquor Tax	\$ 5,141	\$ 5,443	\$ (302)
Reimbursements	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Total Receipts	<u>10,141</u>	<u>\$ 5,443</u>	<u>\$ 4,698</u>
EXPENDITURES			
Capital Outlay	<u>7,538</u>	<u>\$ 7,538</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	2,603		
UNENCUMBERED CASH, January 1, 2017	<u>4,783</u>		
UNENCUMBERED CASH, December 31, 2017	<u>\$ 7,386</u>		

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-7

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended December 31, 2017

EMPLOYEE BENEFIT FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Ad Valorem Tax	\$ 150,279	\$ 159,404	\$ (9,125)
Delinquent Tax	10,636	4,000	6,636
Motor Vehicle Tax	25,098	26,866	(1,768)
Recreational Vehicle Tax	228	288	(60)
16/20M Vehicle Tax	1,284	1,177	107
Commercial Vehicle Tax	1,074	1,043	31
Watercraft Tax	88	89	(1)
Employee Contributions	143,248	162,217	(18,969)
Interfund Reimbursements	121,989	128,050	(6,061)
	<u>453,924</u>	<u>\$ 483,134</u>	<u>\$ (29,210)</u>
Total Receipts			
EXPENDITURES			
Social Security & Medicare	171,824	\$ 201,000	\$ (29,176)
KPERS	160,395	185,500	(25,105)
Group Health Insurance	76,300	80,500	(4,200)
Workman's Compensation	15,780	18,000	(2,220)
Unemployment	1,178	1,350	(172)
Neighborhood Revitalization	1,413	-	1,413
	<u>426,890</u>	<u>\$ 486,350</u>	<u>\$ (59,460)</u>
Total Expenditures			
Receipts Over (Under) Expenditures	27,034		
UNENCUMBERED CASH, January 1, 2017	<u>16,562</u>		
UNENCUMBERED CASH, December 31, 2017	<u>\$ 43,596</u>		

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-8

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended December 31, 2017

HEALTH INSURANCE FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Employee Contributions	\$ 14,131	\$ 25,000	\$ (10,869)
Reimbursed Expenses	33	-	33
Interfund Reimbursements	234,945	265,000	(30,055)
Total Receipts	<u>249,109</u>	<u>\$ 290,000</u>	<u>\$ (40,891)</u>
EXPENDITURES			
Group Health Insurance	244,455	\$ 300,000	\$ (55,545)
Refunds	81	-	81
Total Expenditures	<u>244,536</u>	<u>\$ 300,000</u>	<u>\$ (55,464)</u>
Receipts Over (Under) Expenditures	4,573		
UNENCUMBERED CASH, January 1, 2017	<u>127,783</u>		
UNENCUMBERED CASH, December 31, 2017	<u>\$ 132,356</u>		

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-9

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended December 31, 2017

CONVENTION & TOURISM FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Local Transient Guest Tax	\$ 38,745	\$ 30,000	\$ 8,745
EXPENDITURES			
Remittance to Other Agencies	36,300	\$ 36,300	\$ -
Receipts Over (Under) Expenditures	2,445		
UNENCUMBERED CASH, January 1, 2017	17,675		
UNENCUMBERED CASH, December 31, 2017	\$ 20,120		

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-10

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended December 31, 2017

TRAVEL INFORMATION CENTER FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Vendor Sales	\$ 8,088	\$ 58,000	\$ (49,912)
Other Miscellaneous Revenue	385	-	385
Reimbursed Expense	708	-	708
Sale of Buildings & Property	75,000	-	75,000
Incoming Transfers			
Electric Utility Operating Fund	-	12,500	(12,500)
Gas Utility Operating Fund	7,000	12,500	(5,500)
	<u>91,181</u>	<u>\$ 83,000</u>	<u>\$ 8,181</u>
Total Receipts			
EXPENDITURES			
Personal Services	7,250	\$ 31,750	\$ (24,500)
Contractual Services	4,595	10,250	(5,655)
Commodities	188	10,850	(10,662)
Capital Outlay	4,713	-	4,713
Vendor Payments	-	30,000	(30,000)
	<u>16,746</u>	<u>\$ 82,850</u>	<u>\$ (66,104)</u>
Total Expenditures			
Receipts Over (Under) Expenditures	74,435		
UNENCUMBERED CASH, January 1, 2017	<u>1,623</u>		
UNENCUMBERED CASH, December 31, 2017	<u>\$ 76,058</u>		

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-11

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2017

ROCKY POND FUND

	<u>Actual</u>
RECEIPTS	<u>\$ -</u>
EXPENDITURES	<u>-</u>
Receipts Over (Under) Expenditures	-
UNENCUMBERED CASH, January 1, 2017	<u>217</u>
UNENCUMBERED CASH, December 31, 2017	<u><u>\$ 217</u></u>

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-12

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2017

EQUIPMENT RESERVE FUND

	<u>Actual</u>
RECEIPTS	
Sale of Surplus Property	\$ 25,850
Incoming Transfers	
General Operating Fund	78,000
Electric Utility Operating Fund	166,250
Gas Utility Operating Fund	30,000
Water Utility Operating Fund	15,000
Sewer Utility Operating Fund	<u>10,000</u>
Total Receipts	<u>325,100</u>
EXPENDITURES	
Capital Outlay	<u>444,952</u>
Receipts Over (Under) Expenditures	(119,852)
UNENCUMBERED CASH, January 1, 2017	<u>819,060</u>
UNENCUMBERED CASH, December 31, 2017	<u><u>\$ 699,208</u></u>

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-13

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended December 31, 2017

SWIMMING POOL PRINCIPAL & INTEREST FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
City Sales Tax	\$ 172,274	\$ 180,000	\$ (7,726)
EXPENDITURES			
Principal Payments	70,000	\$ 70,000	\$ -
Interest Payments	57,450	57,450	-
Service Fee	-	5,000	(5,000)
Theater Support	1,500	1,500	-
Total Expenditures	128,950	\$ 133,950	\$ (5,000)
Receipts Over (Under) Expenditures	43,324		
UNENCUMBERED CASH, January 1, 2017	71,160		
UNENCUMBERED CASH, December 31, 2017	\$ 114,484		

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-14

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2017

CITY CAPITAL IMPROVEMENT FUND

	Actual
RECEIPTS	
Federal Grant	\$ 56,179
Reimbursed Expense	24,454
Incoming Transfers	
Electric Utility Operating Fund	60,000
Gas Utility Operating Fund	210,000
Water Utility Operating Fund	12,000
Sewer Utility Operating Fund	6,000
Total Receipts	<u>368,633</u>
EXPENDITURES	
Contractual Services	83,147
Capital Outlay	<u>461,836</u>
Total Expenditures	<u>544,983</u>
Receipts Over (Under) Expenditures	(176,350)
UNENCUMBERED CASH, January 1, 2017	272,579
Prior Year Cancelled Encumbrances	<u>4,115</u>
UNENCUMBERED CASH, December 31, 2017	<u><u>\$ 100,344</u></u>

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-15

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2017

CDBG PARK PROJECT FUND

	<u>Actual</u>
RECEIPTS	
State Grant	<u>\$ 144,330</u>
EXPENDITURES	
Capital Outlay	<u>-</u>
Receipts Over (Under) Expenditures	144,330
UNENCUMBERED CASH, January 1, 2017	<u>(144,330)</u>
UNENCUMBERED CASH, December 31, 2017	<u><u>\$ -</u></u>

* See Footnote 3, Cash Basis Exception

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-16

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2017

AIRPORT CAPITAL IMPROVEMENTS FUND

	<u>Actual</u>
RECEIPTS	<u>\$ -</u>
EXPENDITURES	<u>-</u>
Receipts Over (Under) Expenditures	-
UNENCUMBERED CASH, January 1, 2017	<u>25,386</u>
UNENCUMBERED CASH, December 31, 2017	<u><u>\$ 25,386</u></u>

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-17
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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2017

ELECTRIC UTILITY OPERATING FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Charges for Services	\$ 20,916	\$ 15,500	\$ 5,416
Fines & Penalties	18,908	24,000	(5,092)
Capacity Payments	336,000	336,000	-
Reimbursements	11,764	5,000	6,764
Miscellaneous Receipts	4,130	1,000	3,130
Generation Payment	695	1,000	(305)
Generation Reimbursement	4,833	17,500	(12,667)
Electric Sales Receipts	<u>2,624,018</u>	<u>2,850,000</u>	<u>(225,982)</u>
Total Receipts	<u>3,021,264</u>	<u>\$ 3,250,000</u>	<u>\$ (228,736)</u>
EXPENDITURES			
Electric Administration			
Personal Services	152,792	\$ 149,975	\$ 2,817
Contractual Services	25,658	23,950	1,708
Commodities	1,012	1,000	12
Capital Outlay	1,151	6,300	(5,149)
Refunds	<u>1,039</u>	<u>-</u>	<u>1,039</u>
Total Electric Administration	<u>181,652</u>	<u>181,225</u>	<u>427</u>
Electric Production			
Personal Services	139,716	175,007	(35,291)
Contractual Services	1,583,418	1,939,250	(355,832)
Commodities	115,378	31,250	84,128
Capital Outlay	-	30,000	(30,000)
Norris Pay Back	<u>154,448</u>	<u>154,448</u>	<u>-</u>
Total Electric Production	<u>1,992,960</u>	<u>2,329,955</u>	<u>(336,995)</u>
Electric Distribution			
Personal Services	311,869	342,982	(31,113)
Contractual Services	70,367	56,610	13,757
Commodities	<u>71,906</u>	<u>117,500</u>	<u>(45,594)</u>
Total Electric Distribution	<u>454,142</u>	<u>517,092</u>	<u>(62,950)</u>

CITY OF BELLEVILLE
Belleville, Kansas

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SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended December 31, 2017

ELECTRIC UTILITY OPERATING FUND (Cont.)

	Actual	Budget	Variance Over (Under)
EXPENDITURES (Cont.)			
Outgoing Transfers			
General Operating Fund	\$ 148,800	\$ 148,800	\$ -
Travel Information Center Fund	-	12,500	(12,500)
Equipment Reserve Fund	166,250	218,333	(52,083)
City Capital Improvement Fund	60,000	60,000	-
Electric Utility Repair & Extension Fund	113,333	83,333	30,000
Gas Utility Repair & Extension Fund	-	-	-
	<u>488,383</u>	<u>522,966</u>	<u>(34,583)</u>
Total Outgoing Transfers			
	<u>488,383</u>	<u>522,966</u>	<u>(34,583)</u>
Total Expenditures	<u>3,117,137</u>	<u>\$ 3,551,238</u>	<u>\$ (434,101)</u>
Receipts Over (Under) Expenditures	(95,873)		
UNENCUMBERED CASH, January 1, 2017	<u>663,704</u>		
UNENCUMBERED CASH, December 31, 2017	<u>\$ 567,831</u>		

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-18

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2017

ELECTRIC UTILITY REPAIR & EXTENSION FUND

	<u>Actual</u>
RECEIPTS	
Underbilling Revenue	\$ 841
Reimbursement	10,904
Incoming Transfer	
Electric Utility Operating Fund	<u>113,333</u>
Total Receipts	<u>125,078</u>
EXPENDITURES	
Line Upgrades or Extension	3,914
Contractual Services	75,728
Capital Outlay	<u>115,764</u>
Total Expenditures	<u>195,406</u>
Receipts Over (Under) Expenditures	(70,328)
UNENCUMBERED CASH, January 1, 2017	<u>521,862</u>
UNENCUMBERED CASH, December 31, 2017	<u><u>\$ 451,534</u></u>

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-19

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2017

GAS UTILITY OPERATING FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Connection Fee	\$ -	\$ 500	\$ (500)
Charges for Services	1,055,281	1,275,000	(219,719)
Reimbursed Expenses	99	-	99
Total Receipts	<u>1,055,380</u>	<u>\$ 1,275,500</u>	<u>\$ (220,120)</u>
EXPENDITURES			
Gas Administration			
Personal Services	69,648	\$ 67,705	\$ 1,943
Contractual Services	20,086	20,700	(614)
Commodities	2,037	1,000	1,037
Capital Outlay	1,151	6,100	(4,949)
Total Gas Administration	<u>92,922</u>	<u>95,505</u>	<u>(2,583)</u>
Gas Distribution			
Personal Services	149,696	141,012	8,684
Contractual Services	546,089	820,000	(273,911)
Commodities	30,281	33,400	(3,119)
Total Gas Distribution	<u>726,066</u>	<u>994,412</u>	<u>(268,346)</u>
Outgoing Transfers			
General Operating Fund	36,000	36,000	-
Travel Information Center Fund	7,000	12,500	(5,500)
Equipment Reserve Fund	30,000	30,000	-
City Capital Improvement Fund	210,000	60,000	150,000
Gas Utility Repair & Extension Fund	20,000	20,000	-
Total Outgoing Transfers	<u>303,000</u>	<u>158,500</u>	<u>144,500</u>
Total Expenditures	<u>1,121,988</u>	<u>\$ 1,248,417</u>	<u>\$ (126,429)</u>
Receipts Over (Under) Expenditures	(66,608)		
UNENCUMBERED CASH, January 1, 2017	<u>659,251</u>		
UNENCUMBERED CASH, December 31, 2017	<u>\$ 592,643</u>		

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-20

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
For the Year Ended December 31, 2017

GAS UTILITY REPAIR & EXTENSION FUND

	<u>Actual</u>
RECEIPTS	
Incoming Transfer	
Gas Utility Operating Fund	<u>\$ 20,000</u>
EXPENDITURES	<u>-</u>
Receipts Over (Under) Expenditures	20,000
UNENCUMBERED CASH, January 1, 2017	<u>184,000</u>
UNENCUMBERED CASH, December 31, 2017	<u><u>\$ 204,000</u></u>

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-21

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For the Year Ended December 31, 2017

WATER UTILITY OPERATING FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Charges for Services	\$ 336,980	\$ 340,000	\$ (3,020)
Miscellaneous Receipts	246	950	(704)
Connection Fee	7,720	8,000	(280)
Default/Disconnect Fee	26,115	25,000	1,115
Total Receipts	371,061	<u>\$ 373,950</u>	<u>\$ (2,889)</u>
EXPENDITURES			
Administration			
Personal Services	50,411	\$ 45,442	\$ 4,969
Contractual Services	9,527	22,350	(12,823)
Commodities	437	1,000	(563)
Capital Outlay	978	6,300	(5,322)
Total Administration	61,353	75,092	(13,739)
Distribution			
Personal Services	81,498	90,205	(8,707)
Contractual Services	41,923	45,400	(3,477)
Commodities	40,481	50,700	(10,219)
Total Production	163,902	186,305	(22,403)
Outgoing Transfers			
General Operating Fund	3,600	3,600	-
Equipment Reserve Fund	15,000	15,000	-
City Capital Improvement Fund	12,000	12,000	-
Water Utility Repair & Extension Fund	132,000	132,000	-
Total Outgoing Transfers	162,600	162,600	-
Total Expenditures	387,855	<u>\$ 423,997</u>	<u>\$ (36,142)</u>
Receipts Over (Under) Expenditures	(16,794)		
UNENCUMBERED CASH, January 1, 2017	139,312		
UNENCUMBERED CASH, December 31, 2017	<u>\$ 122,518</u>		

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-22

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2017

WATER UTILITY REPAIR & EXTENSION FUND

	<u>Actual</u>
RECEIPTS	
Incoming Transfer	
Water Utility Operating Fund	<u>\$ 132,000</u>
EXPENDITURES	
Contractual Services	1,642
Capital Outlay	<u>232,297</u>
Total Expenditures	<u>233,939</u>
Receipts Over (Under) Expenditures	(101,939)
UNENCUMBERED CASH, January 1, 2017	<u>392,143</u>
UNENCUMBERED CASH, December 31, 2017	<u><u>\$ 290,204</u></u>

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-23

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For the Year Ended December 31, 2017

SEWER UTILITY OPERATING FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Charges for Services	\$ 324,985	\$ 330,190	\$ (5,205)
Reimbursed Expense	<u>100</u>	<u>-</u>	<u>100</u>
Total Receipts	<u>325,085</u>	<u>\$ 330,190</u>	<u>\$ (5,105)</u>
EXPENDITURES			
Personal Services	60,324	\$ 61,007	\$ (683)
Contractual Services	60,693	62,850	(2,157)
Commodities	33,008	41,300	(8,292)
Capital Outlay	3,000	3,000	-
Outgoing Transfers			
Equipment Reserve Fund	10,000	10,000	-
City Capital Improvement Fund	6,000	6,000	-
Sewer Utility Principal & Interest Reserve Fund	109,877	109,877	-
Sewer Utility Repair & Extension Fund	<u>50,000</u>	<u>50,000</u>	<u>-</u>
Total Expenditures	<u>332,902</u>	<u>\$ 344,034</u>	<u>\$ (11,132)</u>
Receipts Over (Under) Expenditures	(7,817)		
UNENCUMBERED CASH, January 1, 2017	<u>37,890</u>		
UNENCUMBERED CASH, December 31, 2017	<u>\$ 30,073</u>		

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-24

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
For the Year Ended December 31, 2017

SEWER UTILITY PRINCIPAL & INTEREST RESERVE FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Incoming Transfer			
Sewer Utility Operating Fund	\$ 109,877	\$ 109,877	\$ -
EXPENDITURES			
Principal Payments	88,040	\$ 88,040	\$ -
Interest Payments	20,064	20,064	-
Service Fee	1,773	1,773	-
Total Expenditures	109,877	\$ 109,877	\$ -
Receipts Over (Under) Expenditures	-		
UNENCUMBERED CASH, January 1, 2017	57,296		
UNENCUMBERED CASH, December 31, 2017	\$ 57,296		

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-25

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended December 31, 2017

SEWER UTILITY REPAIR & EXTENSION FUND

	<u>Actual</u>
RECEIPTS	
Incoming Transfer	
Sewer Utility Operating Fund	<u>\$ 50,000</u>
EXPENDITURES	
Capital Outlay	<u> 35,797</u>
Receipts Over (Under) Expenditures	14,203
UNENCUMBERED CASH, January 1, 2017	<u> 117,806</u>
UNENCUMBERED CASH, December 31, 2017	<u><u> \$ 132,009</u></u>

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-26

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended December 31, 2017

AIRPORT UTILITY OPERATING FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Aviation Gas Sales	\$ 9,546	\$ 10,000	\$ (454)
Hanger & Land Rent	4,654	3,500	1,154
Total Receipts	<u>14,200</u>	<u>\$ 13,500</u>	<u>\$ 700</u>
EXPENDITURES			
Contractual Services	4,770	\$ 4,450	\$ 320
Commodities	9,402	2,500	6,902
Capital Outlay	-	1,000	(1,000)
Fuel Purchases	-	7,000	(7,000)
Total Expenditures	<u>14,172</u>	<u>\$ 14,950</u>	<u>\$ (778)</u>
Receipts Over (Under) Expenditures	28		
UNENCUMBERED CASH, January 1, 2017	<u>7,283</u>		
UNENCUMBERED CASH, December 31, 2017	<u>\$ 7,311</u>		

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 2-27

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
For the Year Ended December 31, 2017

LANDFILL UTILITY OPERATING FUND

	Actual	Budget	Variance Over (Under)
RECEIPTS			
Landfill Use Charge	<u>\$ 114,960</u>	<u>\$ 125,000</u>	<u>\$ (10,040)</u>
EXPENDITURES			
Contractual Services	<u>115,547</u>	<u>\$ 125,000</u>	<u>\$ (9,453)</u>
Receipts Over (Under) Expenditures	(587)		
UNENCUMBERED CASH, January 1, 2017	<u>2,863</u>		
UNENCUMBERED CASH, December 31, 2017	<u>\$ 2,276</u>		

CITY OF BELLEVILLE
Belleville, Kansas

Schedule 3

SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
For the Year Ended December 31, 2017

AGENCY FUNDS

<u>FUNDS</u>	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
State Sales Tax Fund	\$ 4,907	\$ 140,856	\$ 136,116	\$ 9,647
Utility Deposit Fund	<u>28,074</u>	<u>23,916</u>	<u>17,991</u>	<u>33,999</u>
Total Agency Funds	<u>\$ 32,981</u>	<u>\$ 164,772</u>	<u>\$ 154,107</u>	<u>\$ 43,646</u>